
To remind, the Law foresees the following:

► Taxpayers shall be released from penalties for violating deadlines for registration of VAT and excise tax invoices and/or corrections to them issued in June 2017 and registered before 31 July 2017.

► Tax liabilities with the payment deadline before 30 June 2017 could be paid during 30 calendar days following the deadline without application of 10% penalty for untimely payment established by subpara. 2 of para. 126.1 of Article 126 of the TCU.

► Special rules for notifying servicing tax authority about data loss and/or damage due to unauthorized intrusion to work of the taxpayers’ computer networks.

► Possibility to postpone tax audit of the taxpayer in case data loss or damage do not allow conducting such audit until the date when such data is restored.

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We will continue monitoring the developments and will inform you of further significant changes.
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